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Client: Marc A. Watson

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06/06/08	JAC	Telephone calls with Watson regarding case administration	0.40	158.00
06/10/08	JAC	Telephone call with Watson	1.00	395.00
06/13/08	JAC	Telephone call with DuPre regarding Bank of America	0.40	158.00
	JAC	Telephone call with Turcotte	0.30	118.50
06/17/08	JAC	Review Gas South revised order	0.30	118.50
06/19/08	JAC	Meeting with Marc Watson regarding various status matters (PNC, Roark, equipment fee applications)	2.00	790.00
06/24/08	JCT	File updated master service list	0.20	55.00
06/25/08	JAC	Telephone call with Watson, opposing counsel regarding motion for administrative claims; telephone call with Watson regarding case administration	1.00	395.00
06/30/08	JAC	Telephone call with Trustee regarding fee applications, 401(k) and Armstrong	0.30	118.50
07/01/08	JAC	Prepare and send numerous accounts receivable letters	1.00	395.00
07/03/08	JAC	Telephone call with Culton	0.50	197.50
07/07/08	JAC	Telephone call with Watson	0.50	197.50
07/08/08	JAC	Telephone call with Jim Decker; M. Watson regarding fee application objection	0.60	237.00
07/16/08	JAC	Telephone call with Marc Watson, Jr. regarding Skinner	0.20	79.00
	JAC	Draft motion to reimburse Trustee and notice of hearing	0.60	237.00
07/21/08	JAC	Telephone call with Ca. First regarding motion to reject; telephone call with Rountree regarding offer	0.70	276.50

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07/25/08	JAC	Telephone call with M. Watson regarding status	0.40	158.00
	JAC	Telephone call with Williamson regarding tax payment to Mecklenberg County	0.50	197.50
07/29/08	JAC	Telephone call with attorney for Armstrong regarding Charlotte taxes	0.20	79.00
07/31/08	JAC	Telephone call with Watson	0.10	39.50
08/12/08	JAC	Meeting with Marsh, Watson, Kunce	2.50	987.50
08/25/08	JCT	Phone conversation with creditor for chapter 11 claimant	0.20	55.00
09/09/08	JAC	Telephone call with Watson regarding 401(k)	0.30	118.50
09/16/08	JAC	Telephone call with creditor	0.20	79.00
09/23/08	JCT	Email J. Jennings	0.20	55.00
09/24/08	JCT	Email P. Smith regarding Zurich	0.20	55.00
		SUBTOTAL :	98.20	29643.00
		<u>Claims Review and Objections</u>	<u>Hours</u>	<u>Amount</u>
03/25/08	JCT	Draft motion to set bar date for administrative claims from Chapter 11	0.70	192.50
03/26/08	JCT	Revise motion to set administrative claims deadline; phone conversation with BMC Group regarding claims registry	0.80	220.00
04/01/08	JCT	Revise Administrative Bar Order	0.20	55.00
04/02/08	JAC	Telephone call regarding Wachovia account; review Roark documents; review orders; telephone call to court regarding administrative bar date	1.00	395.00
	JCT	Voicemail regarding administrative bar	0.20	55.00

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Date	Code	Description	Hours	Amount
		order; upload same		
04/03/08	JCT	Review administrative bar order; coordinate service; serve additional parties and file certificate of service	0.40	110.00
04/04/08	JCT	Receive and review worker's compensation claim	0.30	82.50
04/07/08	JCT	File certificate of service for bar order; prepare amended certificate of service for opposition brief	0.30	82.50
	JCT	E-mails with K. Culpin regarding Georgia Power accounts	0.40	110.00
04/10/08	JCT	Review list for service of administrative bar order	0.20	55.00
04/14/08	JCT	Phone conversation with creditors regarding administrative proof of claim; letter from creditors regarding removal from list	0.30	82.50
04/17/08	JCT	Phone conversation with creditors regarding proof of claim; e-mails regarding taking down electronic data room	0.30	82.50
04/21/08	JCT	Phone conversation with creditor regarding administrative proof of claim	0.20	55.00
04/22/08	JCT	Phone conversation with creditors regarding proof of claim forms; e-mail T. Marshall regarding service issues	0.30	82.50
04/23/08	JCT	Phone conversations with creditors regarding proof of claim	0.20	55.00
04/25/08	JCT	Phone conversation with creditors regarding administrative claim form	0.20	55.00
04/28/08	JCT	Phone conversations with T. Marshall with BMC Group; e-mails regarding bar notice; prepare supplemental certificate of service of bar order	1.00	275.00

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05/01/08	JCT	Phone conversation with various creditors	0.30	82.50
05/02/08	JCT	Phone conversation with claimant; review claims register	0.30	82.50
05/06/08	JCT	Review administrative claim summary; e-mail T. Marshall	0.30	82.50
05/07/08	JCT	Analysis of administrative claims; phone conversation with BMC Group regarding access to claims	1.00	275.00
05/09/08	JCT	Confirm claim for creditor was received; confirm access to online claims	0.30	82.50
05/13/08	JCT	E-mails regarding administrative claims; confirm service of bar notice	0.40	110.00
05/14/08	JCT	Review administrative proofs of claim	2.20	605.00
05/15/08	JCT	Review administrative claims	1.00	275.00
05/16/08	JAC	Telephone calls with Watson, Langdon, special counsel regarding PNC claim	1.00	395.00
	JCT	Review and categorize administrative claims in spreadsheet	3.00	825.00
05/19/08	JAC	Telephone call with DuPre regarding greenhouses and Bank of America claim	1.00	395.00
	JCT	Review and analyze administrative claims and update spreadsheet; phone conversation with Cherokee Water & Sewer Department	2.80	770.00
	PEV	Research regarding claims	0.80	148.00
05/21/08	JAC	Telephone call with M. Watson regarding PNC claim	0.20	79.00
05/22/08	JAC	Telephone call with law clerk regarding administrative proof of claim	0.20	79.00
05/23/08	JAC	Telephone call with insurance broker	0.20	79.00

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Date	Initials	Description	Hours	Amount
		regarding Armstrong potential claim		
05/27/08	JAC	Telephone calls with Mercer, Watson regarding PNC	1.00	395.00
	JCT	Review claim from A. Summoneur regarding lease payment	0.30	82.50
05/28/08	JCT	Phone conversations regarding administrative claims and address changes	0.30	82.50
05/29/08	JCT	Review administrative claims filed; phone conversations and e-mails regarding FedEx delivery of claims; prepare administrative proof of claim	0.80	220.00
05/30/08	JCT	E-mails and phone conversations regarding administrative proofs of claim; e-mails with T. Marshall regarding ledger	0.50	137.50
06/01/08	JCT	Calendar hearings on administrative claim motions	0.20	55.00
06/02/08	ALB	Memo on missing equipment claims.	2.90	478.50
06/04/08	PEV	Review of administrative claims and separation for purposes of claims relating to insurance, deficient proof, untimeliness, etc.	1.70	314.50
06/05/08	PEV	Review of administrative claims and separation for purposes of claims relating to insurance, deficient proof, untimeliness, etc.	2.70	499.50
06/06/08	PEV	Review of administrative claims and separation for purposes of claims relating to insurance, deficient proof, untimeliness, etc.	1.70	314.50
06/09/08	JCT	Phone conversation with M. Watson regarding administrative claims; e-mail spreadsheets	0.20	55.00
	PEV	Review of administrative claims	1.70	314.50

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06/10/08	JCT	Phone conversation regarding administrative claim	0.30	82.50
06/11/08	JCT	Phone conversation with M. Watson regarding Regions property; e-mail and voicemail for L. Ritchey Craig regarding Regions property	0.30	82.50
	PEV	Review of administrative claim; prepared and served subpoena for hearing	2.60	481.00
06/12/08	PEV	Review of administrative claims; telephone calls with clerk regarding resolution of Toyota motions	1.20	222.00
06/13/08	JCT	Phone conversation with M. Watson regarding cure payment issues with Charlotte lease; e-mail from D. Pike regarding property tax lien; phone conversation with Baskin Nursery's attorney	0.50	137.50
06/24/08	JCT	Review motion for administrative expense for Store 25; memorandum regarding claim amount	0.30	82.50
06/25/08	ALB	Memo on when obligation to pay taxes accrues.	3.40	561.00
	JCT	Prepare order on administration claim for Store 25	0.30	82.50
06/27/08	JCT	Revise and upload order on Store 25 administrative claim	0.20	55.00
07/08/08	ALB	Memo- application of Oregon Lien Statute to bankruptcy proceeding.	1.00	165.00
07/09/08	ALB	Completed memo on application of Oregon Lien Statute to bankruptcy proceeding.	1.90	313.50
	JCT	Phone conversation with E. Rose regarding administrative claim order	0.20	55.00

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07/10/08	JCT	Upload Gas South order; voicemail from E. Rose	0.30	82.50
07/11/08	JAC	Telephone call with DuPre regarding Bank of America claim	0.20	79.00
07/17/08	AMA	Title examination for mechanics lien Pike Nursery	0.40	56.00
09/08/08	JCT	Phone conversation regarding Zurich invoices	0.20	55.00
09/23/08	JAC	Telephone call with Gas South attorney	0.10	39.50
10/08/08	JAC	Telephone call with Watson regarding Roark	0.20	79.00
10/13/08	JAC	Telephone call with Watson; review reports on fraud conveyance claim	0.50	197.50
10/17/08	JAC	Conference call regarding Roark with Mercer, Pomerantz	1.00	395.00
10/20/08	JAC	Telephone call with Mercer regarding Roark	0.40	158.00
10/23/08	DAW	Review D&O Tail Policy	1.00	300.00
10/31/08	JAC	Telephone call with Mercer regarding Roark	0.20	79.00
		SUBTOTAL :	52.70	13199.50
		<u>Employee Benefits/Pensions</u>	<u>Hours</u>	<u>Amount</u>
09/05/08	JCT	Phone conversation with former employees	0.20	55.00
		SUBTOTAL :	0.20	55.00
		<u>Fee/Employment Applications</u>	<u>Hours</u>	<u>Amount</u>
03/24/08	JCT	Prepare disclosure for Finley Colmer; revise application for Finley Colmer; review order for Schreeder, Wheeler & Flint, LLP employment and upload same	0.80	220.00

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03/31/08	JCT	Prepare supplemental disclosures for Schreeder, Wheeler & Flint, LLP; prepare disclosures for Finley Colner and revise application to employ accountants	1.00	275.00
04/01/08	JCT	Revise Schreeder, Wheeler & Flint supplemental disclosure and file	0.30	82.50
	JCT	Revise Finley and Colmer employment application and file	0.60	165.00
04/02/08	JCT	Draft and upload order to retain Finley Colmer	0.50	137.50
04/03/08	JCT	Serve order employing Finley & Colmer	0.20	55.00
04/04/08	JAC	Review special counsel application	0.40	158.00
04/08/08	JCT	Draft motion to continue employment of The BMC Group	0.60	165.00
04/09/08	JCT	Revise motion to employ the BMC Group	0.20	55.00
04/10/08	JCT	Revise and file motion to employ BMC Group; prepare proposed order	0.50	137.50
04/16/08	JCT	Review motions and agreement to retain A&M	0.50	137.50
05/29/08	JCT	Prepare Chapter 11 fee application	0.70	192.50
05/30/08	JAC	Review fee application of Schreeder, Wheeler & Flint	0.60	237.00
	JCT	Revise Chapter 11 fee application for Schreeder, Wheeler & Flint; review bill and prepare fee application for Chapter 11 for Finley Colmer; phone conversations with M. Watson regarding fee applications	1.00	275.00
07/11/08	JCT	Draft and upload order on Schreeder, Wheeler & Flint, LLP fees	0.20	55.00
07/14/08	JCT	Draft order on Finley Colmer fees	0.30	82.50

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07/15/08	JCT	Upload order for Finley Colmer chapter 11 fees	0.20	55.00
07/16/08	JCT	Phone conversation with E. Moody regarding Finley Colmer order	0.20	55.00
09/03/08	JCT	Email from BMC regarding outstanding fees	0.20	55.00
09/05/08	JCT	Research procedure to pay BMC Group; phone conversation with T. Marshall	0.40	110.00
09/29/08	JCT	Prepare application to employ; email and phone conversation regarding statement disinterestedness	1.00	275.00
10/01/08	JCT	Revise motion to employ AccuVal; prepare statement of disinterestedness for C. Sheely; e-mail from C. Sheely	0.60	165.00
10/02/08	JAC	Review and revise application to employ Accuval	0.10	39.50
	JCT	Emails regarding statement of disinterestedness with C. Sheely	0.30	82.50
10/06/08	JCT	Receipt and review affidavit for Chuck S. Leely; file application to employ AccuVal	0.30	82.50
10/10/08	JCT	Receive and email employment order	0.20	55.00
10/29/08	JCT	Review billing statement for fee application	0.90	247.50
10/30/08	JCT	Emails with BMC Group regarding invoices	0.20	55.00
		SUBTOTAL :	13.00	3707.00
		<u>Fee/Employment Objections</u>	<u>Hours</u>	<u>Amount</u>
07/02/08	JAC	Draft objection to A&M fee application; telephone call to A&M, Watson regarding fee application	1.10	434.50

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07/09/08	JAC	Telephone call with Mercer regarding fee application	0.20	79.00
07/10/08	JAC	Attend fee hearings	2.70	1066.50
			4.00	1580.00
		SUBTOTAL :		
		<u>Financing</u>	<u>Hours</u>	<u>Amount</u>
03/26/08	JCT	Legal research regarding 506(c); draft motion under Rule 506(c); phone conversation with counsel for GroSouth	2.20	605.00
	JCT	Upload cash collateral order	0.20	55.00
04/02/08	JAC	Prepare response to PNC motion	1.00	395.00
04/15/08	JCT	Revise confidentiality order	0.30	82.50
08/22/08	JAC	Telephone call with S. Borders regarding PDIP payment	0.20	79.00
08/25/08	JCT	Confirm service for and upload motion to use cash collateral	0.50	137.50
09/15/08	JAC	Draft order granting Trustee's motion to use cash collateral	0.30	118.50
09/18/08	JAC	Attend hearing on 361 motion and telephone call with Watson regarding Sam's	1.00	395.00
10/24/08	JCT	Phone conversation with S. Borders	0.20	55.00
			5.90	1922.50
		SUBTOTAL :		
		<u>Litigation</u>	<u>Hours</u>	<u>Amount</u>
03/24/08	JAC	Attend conversion hearing	1.50	577.50
04/17/08	JCT	Add distribution list and upload confidentiality order	0.20	55.00
05/01/08	JCT	Prepare for and attend hearing on settlement motion; upload order	0.70	192.50

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05/08/08	JCT	Draft consent order and stipulation regarding lender claims	0.50	137.50
05/12/08	JCT	Revise stipulation regarding J. Langdon, e-mail and comments	0.30	82.50
06/02/08	DAW	Review correspondence regarding Roark claims.	0.50	150.00
	JAC	Review law on statute of limitations for Roark	0.50	197.50
06/03/08	JAC	Telephone call with M. Watson and review law on statute of limitations for Roark claims	0.40	158.00
06/05/08	JAC	Research and telephone calls regarding Roark statute of limitations	1.00	395.00
06/06/08	JAC	Telephone call with Mercer regarding Roark statute of limitations	0.50	197.50
06/12/08	JAC	Telephone call with Watson, Mercer regarding hearing on PNC settlement	0.60	237.00
06/13/08	JAC	Attend PNC settlement hearing	3.00	1185.00
	PEV	Prepared motions to reject executory contracts	3.60	666.00
06/16/08	PEV	Revise motions to reject executory contracts	2.00	370.00
06/17/08	JAC	Telephone call with Mercer regarding PNC settlement	0.10	39.50
07/21/08	JCT	Draft adversary complaint against Attorney Recovery Systems; review documents and legal research regarding claims	2.10	577.50
08/07/08	JCT	Revise adversary complaint against ARS	0.30	82.50
09/02/08	JCT	Review adversary and file; prepare certificate of service for summons	0.60	165.00

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09/03/08	JCT	File certificate of service for summons in adversary	0.20	55.00
10/11/08	JCT	Review PNC Bank loan documents	0.30	82.50
10/27/08	JCT	Legal research regarding jurisdiction and venue for claims lawsuit; confirm no answer filed in adversary case	1.00	275.00
10/29/08	JAC	Review ARS suit; reply	0.20	79.00
		SUBTOTAL :	20.10	5957.00
		<u>Meetings of Creditors</u>	<u>Hours</u>	<u>Amount</u>
04/25/08	JAC	Telephone call with Williamson regarding 341	0.20	79.00
	JCT	Prepare for and assemble information for 341 meeting; phone conversations regarding information	1.50	412.50
04/27/08	JAC	Telephone call with M. Watson; prepare for 341	1.00	395.00
04/28/08	JAC	Attend Section 341 meeting	2.50	987.50
		SUBTOTAL :	5.20	1874.00
		<u>Lift Stay Motions</u>	<u>Hours</u>	<u>Amount</u>
04/14/08	JCT	Prepare and file certificate of service for second order to reject leases	0.20	55.00
	JCT	Prepare confidentiality order for Lender Causes of Action	0.70	192.50
04/15/08	JCT	Prepare Amended Order allowing set-off by Wachovia	0.30	82.50
05/16/08	JCT	Review Toyota motions for relief; match to limits assigned; voicemail for R. Levine	0.50	137.50
05/22/08	JCT	Phone conversation with R. Levine	0.30	82.50

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regarding Toyota's motion for relief

06/01/08	JCT	E-mail R. Levine regarding Toyota MFR and assignment of Leases Assemble documents regarding assignment to send to R. Levine	0.40	110.00
06/09/08	JCT	E-mails with R. Levine regarding Toyota motion for relief	0.20	55.00
06/10/08	JCT	E-mail R. Levine	0.20	55.00
06/11/08	JCT	E-mails with R. Levine regarding motion for relief	0.20	55.00
SUBTOTAL :			3.00	825.00
<u>Accounting/Auditing</u>			<u>Hours</u>	<u>Amount</u>
07/14/08	JAC	Review collection letter replies and emails	0.40	158.00
07/16/08	JAC	Returns collections letter calls	0.50	197.50
07/18/08	JAC	Telephone call with John Price accounts receivable debtor	0.20	79.00
07/21/08	JAC	Telephone call with account debtor	0.10	39.50
	JAC	Review and revise ads against collection agency	0.40	158.00
07/23/08	JAC	Telephone call with Watson regarding collection cases	0.20	79.00
07/29/08	JAC	Prepare collections letters	1.00	395.00
	JAC	Telephone call with Watson, Jennings regarding collections matters	0.20	79.00
09/03/08	JAC	Telephone call with Culton regarding 401(k); title to truck	0.20	79.00
09/16/08	JAC	Telephone call to Watson regarding bank deposits	0.20	79.00

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09/19/08	JAC	Draft financial affidavit	0.30	118.50
09/25/08	JAC	Telephone call with Watson regarding accounts receivable debtor	0.20	79.00
	JAC	Review PDIP legal fees invoice	0.20	79.00
09/29/08	JAC	Telephone call with Watson regarding bank account	0.20	79.00
10/24/08	JAC	Telephone call with Watson regarding accounts receivable collections	0.20	79.00
		SUBTOTAL :	4.50	1777.50
		<u>Business Analysis</u>	<u>Hours</u>	<u>Amount</u>
03/24/08	JAC	Meeting with Watson, Williamson and review records	6.50	2502.50
03/31/08	JAC	Telephone calls with Kelley; review 363 order; review revised sales agreement and attend hearing	2.00	770.00
		SUBTOTAL :	8.50	3272.50
		<u>Cash Collateral/DIP Lending</u>	<u>Hours</u>	<u>Amount</u>
03/31/08	JAC	Telephone call with Langdon and review stipulation	0.20	77.00
		SUBTOTAL :	0.20	77.00
		For professional services rendered	436.20	120788.50

Disbursements:

<u>Date</u>	<u>Description</u>	<u>Amount</u>
04/07/08	Courier Services	6.00
04/10/08	Filing/Recording Fees	26.00
04/21/08	Information Services	270.32
04/28/08	Outside Copying Services	118.26
05/15/08	Travel - Out of Town	12.32

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Disbursements:

<u>Date</u>	<u>Description</u>	<u>Amount</u>
		256.00
05/15/08	Travel - Out of Town	87.55
06/05/08	Messenger/Delivery Services	(50.00)
06/11/08	Witness Fees	50.00
06/11/08	Witness Fees	225.50
06/24/08	Travel - Out of Town	10.78
07/19/08	Telephone Calls	2.72
08/04/08	Information Services	2.72
08/04/08	Information Services	7.28
08/04/08	Information Services	22.40
08/04/08	Information Services	57.68
08/04/08	Information Services	100.50
08/21/08	Travel - Local	1,348.01
08/25/08	Postage	26.00
10/21/08	Filing/Recording Fees	754.85
10/21/08	Package Shipments	5.36
10/27/08	Information Services	5.92
10/27/08	Information Services	6.24
10/27/08	Information Services	2,899.44
10/27/08	Photocopying Charges	
	Total Disbursements	<u>\$6,251.85</u>

<u>NAME OF PROFESSIONALS/ PARAPROFESSIONALS</u>	<u>HOURS BILLED CURRENT APPLICATION</u>	<u>RATE</u>	<u>TOTAL FOR APPLICATION</u>
<u>Partner</u>			
Debra A. Wilson	21.50	290.00	6235.00
Debra A. Wilson	27.30	300.00	8190.00
Debra A. Wilson	144.40	275.00	39710.00
J. Carole Thompson Hord	25.40	385.00	9779.00
John A. Christy	85.30	395.00	33693.50
John A. Christy	4.70	300.00	1410.00
Lynn C. Stewart			
<u>Associate</u>			
C. Blake Hogan	27.60	175.00	4830.00
Paul E. Vranicar	36.80	185.00	6808.00

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Paralegal

Awilda M. Aponte	11.80	140.00	1652.00
<u>Law Clerk</u>			
Amanda L. Brooks	48.50	165.00	8002.50
Andrew J. Lavoie	2.60	165.00	429.00
Benjamin R. Carlsen	0.30	165.00	49.50
TOTAL	436.20		120788.50

TOTAL BLENDED HOURLY RATE \$ 296.66
 (Excluding Paraprofessionals)

Bill Total

\$127,040.35

		<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>Legal Services - Litigation</u>				
Amanda L. Brooks	Law Clerk	1.80	165.00	297.00
	Subtotal	1.80		297.00
<u>Asset Analysis and Recovery</u>				
C. Blake Hogan	Associate	27.60	175.00	4830.00
Amanda L. Brooks	Law Clerk	34.40	165.00	5676.00
Andrew J. Lavoie	Law Clerk	2.60	165.00	429.00
Benjamin R. Carlsen	Law Clerk	0.30	165.00	49.50
Debra A. Wilson	Partner	21.50	290.00	6235.00
Debra A. Wilson	Partner	25.80	300.00	7740.00
J. Carole Thompson Hord	Partner	1.10	275.00	302.50
John A. Christy	Partner	5.20	385.00	2002.00
John A. Christy	Partner	0.40	395.00	158.00
	Subtotal	118.90		27422.00
<u>Sale of Assets</u>				
Paul E. Vranicar	Associate	0.70	185.00	129.50

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Amanda L. Brooks	Law Clerk	3.10	165.00	511.50
J. Carole Thompson Hord	Partner	71.80	275.00	19745.00
John A. Christy	Partner	5.00	385.00	1925.00
John A. Christy	Partner	10.40	395.00	4108.00
	Subtotal	91.00		26419.00

<u>Business Operations</u>		<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
J. Carole Thompson Hord	Partner	2.90	275.00	797.50
John A. Christy	Partner	1.40	395.00	553.00
Lynn C. Stewart	Partner	4.70	300.00	1410.00
	Subtotal	9.00		2760.50

<u>General Case Administration</u>		<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Paul E. Vranicar	Associate	18.10	185.00	3348.50
Awilda M. Aponte	Paralegal	11.40	140.00	1596.00
J. Carole Thompson Hord	Partner	19.90	275.00	5472.50
John A. Christy	Partner	5.00	385.00	1925.00
John A. Christy	Partner	43.80	395.00	17301.00
	Subtotal	98.20		29643.00

<u>Claims Review and Objections</u>		<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Paul E. Vranicar	Associate	12.40	185.00	2294.00
Amanda L. Brooks	Law Clerk	9.20	165.00	1518.00
Awilda M. Aponte	Paralegal	0.40	140.00	56.00
Debra A. Wilson	Partner	1.00	300.00	300.00
J. Carole Thompson Hord	Partner	22.50	275.00	6187.50
John A. Christy	Partner	7.20	395.00	2844.00
	Subtotal	52.70		13199.50

<u>Employee Benefits/Pensions</u>		<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
J. Carole Thompson Hord	Partner	0.20	275.00	55.00
	Subtotal	0.20		55.00

<u>Fee/Employment Applications</u>		<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
J. Carole Thompson Hord	Partner	11.90	275.00	3272.50
John A. Christy	Partner	1.10	395.00	434.50

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	Subtotal	13.00		3707.00
<u>Fee/Employment Objections</u>		<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
John A. Christy	Partner	4.00	395.00	1580.00
	Subtotal	4.00		1580.00
<u>Financing</u>		<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
J. Carole Thompson Hord	Partner	3.40	275.00	935.00
John A. Christy	Partner	2.50	395.00	987.50
	Subtotal	5.90		1922.50
<u>Litigation</u>		<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Paul E. Vranicar	Associate	5.60	185.00	1036.00
Debra A. Wilson	Partner	0.50	300.00	150.00
J. Carole Thompson Hord	Partner	6.20	275.00	1705.00
John A. Christy	Partner	1.50	385.00	577.50
John A. Christy	Partner	6.30	395.00	2488.50
	Subtotal	20.10		5957.00
<u>Meetings of Creditors</u>		<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
J. Carole Thompson Hord	Partner	1.50	275.00	412.50
John A. Christy	Partner	3.70	395.00	1461.50
	Subtotal	5.20		1874.00
<u>Lift Stay Motions</u>		<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
J. Carole Thompson Hord	Partner	3.00	275.00	825.00
	Subtotal	3.00		825.00
<u>Accounting/Auditing</u>		<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
John A. Christy	Partner	4.50	395.00	1777.50
	Subtotal	4.50		1777.50
<u>Business Analysis</u>		<u>Hours</u>	<u>Rate</u>	<u>Amount</u>

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John A. Christy	Partner	8.50	385.00	3272.50
	Subtotal	8.50		3272.50
<u>Cash Collateral/DIP Lending</u>		<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
John A. Christy	Partner	0.20	385.00	77.00
	Subtotal	0.20		77.00
	Total	436.20		120788.50

Invoice amounts are due upon receipt. Amounts not paid within 30 days of invoice shall accrue interest at the rate of 8% per annum.

Please direct all billing inquiries to acctrec@swflfp.com

EXHIBIT "B"

John A. Christy

(Partner) born Passaic, New Jersey, November 2, 1955; admitted to bar, 1980, Georgia. Education: Duke University (B.A., cum laude, 1977); Emory University (J.D., 1980). Phi Delta Phi. Editor-in-Chief, Annual Survey of Bankruptcy Law, 1980. Member, Moot Court. Member: Atlanta Bar Association; State Bar of Georgia.

Lynn C. Stewart

(Partner) born Camp LeJeune, North Carolina, March 1, 1956; admitted to bar, 1982, Georgia and Florida. Education: Wake Forest University (B.A., cum laude, 1978); Florida State University (J.D., with honors, 1981). Member: Atlanta Bar Association; State Bar of Georgia; The Florida Bar.

Debra A. Wilson

(Partner) born Chattanooga, Tennessee, July 4, 1962; admitted to bar 1988, Georgia, 1989, Tennessee. Education: Vanderbilt University, J.D., 1988, Eastern Kentucky University, B.S., with high distinction, 1983. Member: Atlanta and Tennessee Bar Associations, State Bar of Georgia.

J. Carole Thompson Hord

(Partner) born Chapel Hill, North Carolina, October 5, 1971; admitted to bar, 1996, Georgia. Education: Wellesley College (B.A., magna cum laude, 1993); Duke University School of Law (J.D., 1996). Member: State Bar of Georgia.

Paul Vranicar

(Associate) born St. Paul, Minnesota, 1980; admitted to bar, 2006, Georgia. Education: Bard College (B.A., cum laude, 2001); Emory University School of Law (J.D., 2006). Member: State Bar of Georgia.